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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 16506
(HOWARD COUNTY, INDIANA)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Howard County, Indiana ("Howard County") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 16506 (Howard County, Indiana) and agree and state as follows:

WHEREAS, on October 8, 2005 (the "Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York (the "Delphi Bankruptcy Court").

WHEREAS, on February 2, 2007, Howard County filed an amended proof of claim number 16506 against DAS LLC, which asserts (i) a secured claim in the amount of \$2,069,991.66 and (ii) an unsecured priority tax claim in the amount of \$5,076,914.92 (collectively, the "Claim") stemming from certain taxes allegedly owed by DAS LLC to Howard County.

WHEREAS, on July 13, 2007, the Debtors objected to the Claim pursuant to the Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject To Modification, Tax Claims Subject to Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims (Docket No. 8617) (the "Nineteenth Omnibus Claims Objection").

WHEREAS, on September 4, 2007, the Delphi Bankruptcy Court entered the Joint Stipulation And Agreed Order (I) Adjourning Hearing On Debtors' Nineteenth Omnibus Claims Objection With Respect To Proof Of Claim Number 16506 And (II) Capping Proof Of Claim Number 16506 (Howard County, Indiana) (Docket No. 9250).

WHEREAS, on September 6, 2007, Howard County filed its Response Of Howard County, Indiana To The Debtors' Nineteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claim, And (D) Claims Subject to Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, And Consensually Modified And Reduced Claims [Docket No. 8617] (Docket No. 9260) (the "Response").

WHEREAS, on November 19, 2007, to resolve the Nineteenth Omnibus Claims Objection with respect to the Claim, DAS LLC and Howard County entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$6,497,209.88, with such amount corresponding to (a) a secured claim in the amount of \$1,881,810.60 and (b) an unsecured priority tax claim in the amount of \$4,615,399.28.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June

26, 2007.

THEREFORE, the Debtors and Howard County stipulate and agree as follows:

1. The Claim shall be and hereby is allowed in the amount of \$6,497,209.88, with such amount corresponding to (a) a secured claim in the amount of \$1,881,810.60 and (b) an unsecured priority tax claim in the amount of \$4,615,399.28.

2. Howard County shall withdraw its Response to the Nineteenth Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 12th day of December, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John Wm. Butler, Jr.

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